

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that this substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

INDUSTRIAL COMMISSION OF ARIZONA

1. Subject of substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Entitlement to Workers' Compensation for Workers Receiving the Smallpox Vaccination in Arizona

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

February 20, 2003

3. Summary of the contents of the substantive policy statement:

It is the Commission's position based on its interpretation of applicable law, that workers sustaining adverse reactions to the smallpox vaccination should be considered as having sustained an injury by accident arising out of and in the course of employment. As such, the worker would be entitled to receive benefits as authorized under the Arizona Workers' Compensation Act. If, in a particular case, there is a dispute regarding coverage for, or entitlement to, workers' compensation benefits, the dispute would be handled as other disputes are handled before the ICA.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This substantive policy is a new statement.

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Laura McGrory, Chief Counsel
The Industrial Commission of Arizona
Legal Division

Address: 800 W. Washington
Phoenix, AZ 85005

Telephone: (602) 542-5781

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

A copy of the statement can be obtained at the address listed in item #5 for a cost of 25¢ per page. The statement is also available online at the Industrial Commission's web site (www.ica.state.az.us).

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

The Sale of a Motor Vehicle to a Nonresident of Arizona for Use Outside of the State; TPR 03-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

May 13, 2003

3. Summary of the contents of the substantive policy statement:

Provides guidance in the taxation of sales of motor vehicles to nonresidents that are shipped or delivered out of the state for use outside of the state. Addresses documentation required for exemption from transaction privilege tax. Gives examples of types of sales that qualify for exemption from tax versus those that do not qualify. Addresses responsibility of seller in accepting exemption certificate from purchaser, and addresses possible liability of purchaser.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Office of Tax Policy & Legal Support, Arizona Department of Revenue

Address: 1600 W. Monroe
Phoenix, AZ 85007

Telephone: (602) 542-4672

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 nationwide), or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Exemption for Sales of Materials to Publicly Funded Libraries for Use by the Public; TPR 03-5

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

May 22, 2003

3. Summary of the contents of the substantive policy statement:

Provides guidelines for applying transaction privilege tax and use tax exemptions for sales of materials to publicly funded libraries for use by the public. Lists examples of nontaxable library materials that are exempt if used by the public. Lists examples of library supplies and equipment that do not qualify for exemption.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

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NOTICE OF SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

The Imposition of Transaction Privilege Tax on the Business of Leasing Automobiles on a Long-term Basis; TPR 03-7

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

May 22, 2003

3. Summary of the contents of the substantive policy statement:

This substantive policy statement discusses the application of transaction privilege tax to the various items of income received by a business that leases automobiles on a long-term basis.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

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